Regular Session, 2012

ACT No. 554

SENATE BILL NO. 397

BY SENATOR GALLOT

1	AN ACT				
2	To amend and reenact R.S. 47:1991(A), relative to ad valorem property tax assessments; to				
3	provide relative to the cancellation of certain assessments; and to provide for related				
4	matters.				
5	Be it enacted by the Legislature of Louisiana:				
6	Section 1. R.S. 47:1991(A) is hereby amended and reenacted to read as follows:				
7	§1991. Cancellation of erroneous or double assessments				
8	A.(1) Upon a statement of the facts made under oath, verified and approved				
9	by the assessor of the parish or district in which the property is situated, that the				
10	assessment is a clerical error, or an erroneous or double assessment, or that the				
11	property is exempt by the Louisiana Constitution from taxation, the affidavit being				
12	accompanied by the rendition made by the taxpayer on such property for the current				
13	year, where the affidavit explains the clerical error; shows in detail the erroneous				
14	assessment; and shows the assessment number in the double assessment; the Tax				
15	Commission shall authorize and direct the collector to correct the assessment on the				
16	roll on file in his office. Additionally when such notification is issued, the Tax				
17	Commission shall authorize and direct the recorder of mortgages to change the				
18	inscription of the tax mortgage.				
19	(2) When the correction of an assessment is related to an assessment for				
20	a closed business and the owner cannot be located by the assessor and the				
21	business is classified as inactive on the Louisiana Secretary of State Corporation				
22	Database, the affidavit required pursuant to the provisions of Paragraph (1) of				
23	this Subsection shall state that the correction of the assessment relates to a				
24	closed business which is classified as inactive and that the owner of the business				
25	cannot be located. The affidavit of the assessor need not be accompanied by the				
	$P_{ace} 1 \text{ of } 2$				

Page 1 of 2 Coding: Words which are struck through are deletions from existing law; words in **boldface type and underscored** are additions.

## SB NO. 397

## **ENROLLED**

1	rendition of the taxpay	<u>er require</u>	ed in Pa	ragraph (1) of this	Subsection in order	
2	for the Tax Commissio	for the Tax Commission to authorize and direct a correction to the assessment				
3	on the tax roll.					
4		*	*	*		

PRESIDENT OF THE SENATE

## SPEAKER OF THE HOUSE OF REPRESENTATIVES

## GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: \_\_\_\_\_